- c. Retraining and reconnecting cables in manhole, including transfer of cables from one duct to another.
 - d. Repairing conductors and splices.
- e. Repairing or moving junction boxes and potheads.
- f. Refireproofing of cables and repairing supports.
- g. Repairing electrolysis preventive devices for cables.
- h. Repairing cable bonding systems.
- i. Sampling, testing, changing, purifying and replenishing insulating oil.
- j. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
 - k. Repairing line testing equipment.
- 1. Repairs to oil or gas equipment in high voltage cable system and replacement of oil or gas.

580 Operation supervision and engineering.

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of the distribution system. Direct supervision of specific activities, such as station operation, line operation, meter department operation, etc., shall be charged to the appropriate account. (For Major utilities, see operating expense instruction 1.)

581 Load dispatching (Major only).

This account (the keeping of which is optional with the utility) shall include the cost of labor, materials used and expenses incurred in load dispatching operations pertaining to the distribution of electricity.

ITEMS

Labor:

- 1. Directing switching.
- 2. Arranging and controlling clearances for construction, maintenance, test and emergency purposes.
 - 3. Controlling system voltages.
 - 4. Preparing operating reports.
- 5. Obtaining reports on the weather and special events.

Expenses:

- 6. Communication service provided for system control purposes.
- 7. System record and report forms.
- 8. Meals, traveling and incidental expenses.

- 581.1 Line and station supplies and expenses (Nonmajor only).
- 582 Station expenses (Major only).
- 583 Overhead line expenses (Major only).

584 Underground line expenses (Major only).

Accounts 581.1 through 584 shall include, respectively, the cost of labor, materials used and expenses incurred in the operation of overhead and underground distribution lines and stations.

ITEMS

Line Labor:

- 1. Supervising line operation.
- 2. Changing line transformer taps.
- 3. Inspecting and testing lightning arresters, line circuit breakers, switches and grounds.
- 4. Inspecting and testing line transformers for the purpose of determining load, temperature or operating performance.
 - 5. Patrolling lines.
- 6. Load tests and voltages surveys of feeders, circuits and line transformers.
- 7. Removing line transformers and voltage regulators with or without replacements.
- 8. Installing line transformers or voltage regulators with or without change in capacity provided that the first installation of these items is included in account 368, Line transformers.
- 9. Voltage surveys, either routine or upon request of customers, including voltage tests at customers' main switch.
- 10. Transferring loads, switching and reconnecting circuits and equipment for operation purposes.
- 11. Electrolysis surveys.
- 12. Inspecting and adjusting line testing equipment.

Line Supplies and Expenses:

- 13. Tool expenses.
- 14. Transportation expenses.
- 15. Meals, traveling and incidental expense.
- 16. Operating supplies, such as instrument charts, rubber goods, etc.

Station Labor:

- $1. \ {\bf Supervising} \ {\bf station} \ {\bf operation}.$
- 2. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of cooling water, adjusting current in fields of a machine, changing voltage of regulators or changing station transformer taps.
- 3. Keeping station log and records and preparing reports on station operation.

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- 4. Inspecting, testing and calibrating station equipment for the purpose of checking its performance.
- 5. Operating switching and other station equipment.
- 6. Standing watch, guarding and patrolling station and station yard.
- 7. Sweeping, mopping and tidying station.
- 8. Care of grounds, including snow removal, cutting grass, etc.

Station Supplies and Expenses:

- 9. Building service expenses.
- 10. Operating supplies, such as lubricants, commutator brushes, water and rubber goods.
- 11. Station meter and instrument supplies, such as ink and charts.
- 12. Station record and report forms.
- 13. Tool expenses.
- 14. Transportation expenses.
- 15. Meals, traveling and incidental expenses.

NOTE (MAJOR ONLY): If the utility owns storage battery equipment used for supplying electricity to customers in periods of emergency, the cost of operating labor and of supplies, such as acid, gloves, hydrometers, thermometers, soda, automatic cell fillers, acid proof shoes, etc., shall be included in this account. If significant in amount, a separate subdivision shall be maintained for such expenses.

585 Street lighting and signal system expenses.

- A. For Nonmajor utilities, this account shall include the cost of labor, materials used and expenses incurred in the operation of street lighting and signal system plant.
- B. For Major utilities, this account shall include the cost of labor, materials used and expenses incurred in: (a) The operation of street lighting and signal system plant which is owned or leased by the utility; and (b) the operation and maintenance of such plant owned by customers where such work is done regularly as a part of the street lighting and signal system service.

ITEMS

Labor:

- 1. Supervising street lighting and signal systems operation.
- 2. Replacing lamps and incidental cleaning of glassware and fixtures in connection therewith.
- 3. Routine patrolling for lamp outages, extraneous nuisances or encroachments, etc.

- 4. Testing lines and equipment including voltage and current measurement.
- 5. Winding and inspection of time switch and other controls

Materials and Expenses:

- 6. Street lamp renewals.
- 7. Transportation and tool expense.
- 8. Meals, traveling, and incidental expenses.

586 Meter expenses.

This account shall include the cost of labor, materials used and expenses incurred in the operation of customer meters and associated equipment.

ITEMS

Labor:

- 1. Supervising meter operation.
- 2. Clerical work on meter history and associated equipment record cards, test cards, and reports.
- 3. Disconnecting and reconnecting, removing and reinstalling, sealing and unsealing meters and other metering equipment in connection with initiating or terminating services including the cost of obtaining meter readings, if incidental to such operation.
- 4. Consolidating meter installations due to elimination of separate meters for different rates of service.
- 5. Changing or relocating meters, instrument transformers, time switches, and other metering equipment.
- 6. Resetting time controls, checking operation of demand meters and other metering equipment, when done as an independent operation.
- 7. Inspecting and adjusting meter testing equipment.
- 8. Inspecting and testing meters, instrument transformers, time switches, and other metering equipment on premises or in shops excluding inspecting and testing incidental to maintenance

Materials and Expenses:

- 9. Meter seals and miscellaneous meter supplies.
 - 10. Transportation expenses.
- 11. Meals, traveling, and incidental expenses.
- 12. Tool expenses.

NOTE: The cost of the first setting and testing of a meter is chargeable to utility plant account 370, Meters.